

2010

**CERTIFICATE**

To the Clerk of WABAUNSEE COUNTY, State of Kansas  
We, the undersigned, officers of  
**CITY OF MCFARLAND**

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the  
maximum expenditure for the various funds for the year 2010; and  
(3) the Amount(s) of Amount of 2009 Ad Valorem Tax Ad Valorem Tax are within statutory limitations.

			2010 Adopted Budget		
Table of Contents:		Page No.	Expenditures	Amount of 2009 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit 2010		2			
Allocation of MVT, RVT, 16/20M Veh & Slider		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	7	93,141	37,207	37,905
Debt Service	10-113				
Special Highway		8	8,000		
WATER UTILITY		8	46,350		
GAS UTILITY		9	119,900		
SEWER UTILITY		9	51,547		
Non-Budgeted Funds		10			
<b>Totals</b>		XXXXXX	318,938	37,207	37,905
Budget Summary		11			
Neighborhood Revitalization		12			
Is an Ordinance required to be passed, published, and attached to the budget			No		

County Clerk's Use Only

980,038

November 1st Total  
Assessed Valuation

State Use Only  
Received \_\_\_\_\_  
Reviewed by \_\_\_\_\_  
Follow-up: Yes \_\_\_ No \_\_\_

Assisted by: Alan Winkler

Address: 303 Wheeler  
McFarland, KS 66501

Attested: 2009

County Clerk

revised 3/19/09

Governing Body

## CITY OF MCFARLAND

## Computation to Determine Limit for 2010

	Amount of Levy
1. Total Tax Levy Amount in 2009 Budget	+ \$ 35,697
2. Debt Service Levy in 2009 Budget	- \$ 0
3. Tax Levy Excluding Debt Service	\$ 35,697
<b>2009 Valuation Information for Valuation Adjustments:</b>	
4. New Improvements for 2009 :	+ 26,437
5. Increase in Personal Property for 2009 :	
5a. Personal Property 2009	+ 12,538
5b. Personal Property 2008	- 15,637
5c. Increase in Personal Property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of annexed territory for 2009 :	
6a. Real Estate	+ 0
6b. State Assessed	+ 0
6c. New Improvements	- 0
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ 0
7. Valuation of Property that has Changed in Use during 2009 :	+ 24,715
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)	51,152
9. Total Estimated Valuation July 1, 2009	980,038
10. Total Valuation less Valuation Adjustment (9 minus 8)	928,886
11. Factor for Increase (8 divided by 10)	0.05507
12. Amount of Increase (11 times 3)	+ \$ 1,966
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$ 37,663
14. Debt Service Levy in this 2010 Budget	0
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)	37,663

If the 2010 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

## CITY OF MCFARLAND

**Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax & Slider**

Budgeted Funds for 2009	Budget Tax Levy Amt for 2009	Allocation for Year			
		MVT	RVT	16/20M Veh	Slider
General	35,697	8,876	64	36	0
Debt Service					
<b>TOTAL</b>	<b>35,697</b>	<b>8,876</b>	<b>64</b>	<b>36</b>	<b>0</b>

County Treas Motor Vehicle Estimate 8,876

County Treasurers Recreational Vehicle Estimate 64

County Treasurers 16/20M Vehicle Estimate 36

County Treasurers Slider Estimate 0

Motor Vehicle Factor 0.24865

Recreational Vehicle Factor 0.00179

16/20 Vehicle Factor 0.00101

Slider Factor 0.00000

CITY OF MCFARLAND

2010

Schedule of Transfers

Fund Transferred From:	Fund Transferred To:	Actual Amount for 2008	Current Amount for 2009	Proposed Amount for 2010	Transfers Authorized by Statute
Sewer Fund	Sewer Reserve	1,450	1,460	1,475	
Water Fund	Utility Depreciation		2,000	2,000	
Gas Fund	Utility Depreciation		1,000	2,000	
<b>Totals</b>		1,450	4,460	5,475	
<b>Adjustments</b>					
<b>Adjusted Totals</b>		1,450	4,460	5,475	

Note: Adjustments are only required if the transfer expenditure is not shown in the Budget Summary total.

[illegible]

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2009	Payments Due 2009	Payments Due 2010
N/A							
Totals					0	0	0

revis 3/6/07

**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	2,848	15,878	3,238
Receipts:			
Ad Valorem Tax	30,397	35,697	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	854	650	600
Motor Vehicle Tax	7,682	7,099	8,876
Recreational Vehicle Tax	55	90	64
16/20M Vehicle Tax	48	50	36
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
FEMA Reimbursement	7,400		0
Dog Tax	195	200	250
Local Sales Tax	10,663	8,900	9,500
Franchise Tax	3,518	3,100	3,200
Licenses/Permits	136	400	200
Cemetery Lot Sales	1,500	200	600
Refuse P/U Charges	16,734	17,000	17,100
Employee Withholdings	11,762	12,500	12,600
Insurance Reimbursement	10,301		
Wholer Property Reimbursement	2,000		
Park Equipment Donation	2,900		
Street Reimbursement	679		
Interest on Idle Funds	629	300	400
Miscellaneous	566		
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	108,019	86,186	53,426
sources Available:	110,867	102,064	56,664
Expenditures:			
Salaries & Wages	8,731	9,500	9,600
Employee Benefits	17,529	18,500	18,900
City Hall/Administration	20,609	20,800	17,800
Street Department	8,552	5,500	9,000
Refuse Department	16,889	17,500	17,500
Park/Cemetery	6,889	8,000	4,000
Street Lights	2,091	2,250	2,250
Storm Siren	3,745	3,745	3,745
Dam Repair	7,163	9,500	7,000
Neighborhood Revitalization Rebate	2,791	3,531	3,346
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	94,989	98,826	93,141
Unencumbered Cash Balance Dec 31	15,878	3,238	XXXXXXXXXXXXXXXXXXXX
2008/2009 Budget Authority Amount:	92,255	87,026	Non-Appr Bal
Violation of Budget Law for 2008/2009:	Yes	Yes	Total Exp/Non-Appr Bal
Possible Cash Violation for 2008:	No		Tax Required
			Del Comp Rate: 2.000%
			Amount of 2009 Ad Valorem Tax

2010

TY OF MCFARLAND

## FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Special Highway			
Unencumbered Cash Balance Jan 1	6,865	13,771	271
Receipts:			
State of Kansas Gas Tax	7,737	7,000	7,830
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>7,737</b>	<b>7,000</b>	<b>7,830</b>
<b>Resources Available:</b>	<b>14,602</b>	<b>20,771</b>	<b>8,101</b>
Expenditures:			
Street Repair and Maint	831	20,500	8,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>831</b>	<b>20,500</b>	<b>8,000</b>
Unencumbered Cash Balance Dec 31	13,771	271	101

2008/2009 Budget Authority Amount:

5,000

5,000

Violation of Budget Law for 2008/2009:

No

Yes

Possible Cash Violation for 2008:

No

Adopted Budget	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
WATER UTILITY			
Unencumbered Cash Balance Jan 1	9,410	10,079	7,779
Receipts:			
Charges to Customers	39,669	42,000	41,000
Connection Fee	1,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>40,669</b>	<b>42,000</b>	<b>41,000</b>
<b>Resources Available:</b>	<b>50,079</b>	<b>52,079</b>	<b>48,779</b>
Expenditures:			
Salaries & Wages	14,413	13,800	14,600
Contract Service	10,549	13,500	11,750
Commodities	9,311	12,000	10,000
Vehicle Fuel/Maintenance	4,537	3,000	4,000
Capital Outlay			4,000
Transfer to Utility Deprec. Fund		2,000	2,000
Miscellaneous	1,190		
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>40,000</b>	<b>44,300</b>	<b>46,350</b>
Unencumbered Cash Balance Dec 31	10,079	7,779	2,429

2008/2009 Budget Authority Amount:

40,000

47,000

Violation of Budget Law for 2008/2009:

No

No

Possible Cash Violation for 2008:

No



CITY OF MCFARLAND

2010

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget GAS UTILITY	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	1,921	3,848	3,698
Receipts:			
Sales	104,790	110,000	115,000
Sales Tax	1,595	1,700	1,800
Miscellaneous	678		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>107,063</b>	<b>111,700</b>	<b>116,800</b>
<b>Resources Available:</b>	<b>108,984</b>	<b>115,548</b>	<b>120,498</b>
Expenditures:			
Salaries & Wages	14,714	13,800	14,600
Gas Purchased	77,435	85,000	89,000
Contract Service	2,121	2,850	3,000
Commodities	4,096	4,500	4,500
Vehicle Fuel/Maintenance	4,529	3,000	4,000
Sales Tax	1,595	1,700	1,800
Transfer to Utility Deprec. Fund		1,000	2,000
Capital Outlay			1,000
Miscellaneous	646		
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>105,136</b>	<b>111,850</b>	<b>119,900</b>
Unencumbered Cash Balance Dec 31	3,848	3,698	598

2008/2009 Budget Authority Amount: 105,900 125,050

Violation of Budget Law for 2008/2009: No No

Possible Cash Violation for 2008: No

Adopted Budget SEWER UTILITY	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	44,714	44,939	43,907
Receipts:			
Customer Charges	43,707	44,000	44,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>43,707</b>	<b>44,000</b>	<b>44,000</b>
<b>Resources Available:</b>	<b>88,421</b>	<b>88,939</b>	<b>87,907</b>
Expenditures:			
Salaries & Wages	13,898	15,900	19,900
Contract Service	2,746	2,500	2,500
Commodities	1,403	3,000	2,500
Vehicle Fuel/Maintenance	4,529	3,000	4,000
KDHE Loan	19,172	19,172	19,172
Transfer to Sewer Reserve Fund	1,450	1,460	1,475
Capital Outlay			2,000
Miscellaneous	284		
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>43,482</b>	<b>45,032</b>	<b>51,547</b>
Unencumbered Cash Balance Dec 31	44,939	43,907	36,360

2008/2009 Budget Authority Amount: 50,322 48,632

Violation of Budget Law for 2008/2009: No No

Possible Cash Violation for 2008: No

(5) Fund Name:

2010

**NOTICE OF BUDGET HEARING**

The governing body of  
**CITY OF MCFARLAND**  
will meet on the 13th day of August at 7:30 p.m. at McFarland City Hall for the purpose of  
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at the City Clerk's Office  
and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2010 Expenditures and Amount of Current Year Estimate for 2009 Ad Valorem Tax establish the maximum limits of the 2010 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2008		Current Year Estimate for 2009		Proposed Budget for 2010		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2010 Ad Valorem Tax	Estimate Tax Rate*
General	94,989	34.705	98,826	37.096	93,141	37,207	37.965
Debt Service							
Special Highway	831		20,500		8,000		
WATER UTILITY	40,000		44,300		46,350		
GAS UTILITY	105,136		111,850		119,900		
SEWER UTILITY	43,482		45,032		51,547		
Non-Budgeted Funds							
Totals	284,438	34.705	320,508	37.096	318,938	37,207	37.965
Less: Transfers	1,450		4,460		5,475		
Net Expenditure	282,988		316,048		313,463		
Total Tax Levied	31,820		35,697		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	916,867		962,279		980,038		
Outstanding Indebtedness, January 1,	2007		2008		2009		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	287,549		273,044		258,205		
Lease Purchase Principal	468		0		0		
Total	288,017		273,044		258,205		

\*Tax rates are expressed in mills

Larry E. Scrime  
City Official Title CITY CLERK

**2010 Neighborhood Revitalization Rebate**

Budgeted Funds for 2009	2009 Ad Valorem before Rebate	2009 Mil Rate before Rebate	Estimate 2010 NR Rebate
General	33,794	37.896	3,346
Debt Service			
TOTAL	33,794	37.896	3,346

2009 Net Valuation (July 1 less NR Valuation) 891,750

Net Valuation Factor: 891.750

Neighborhood Revitalization Subj to Rebate 88,288

Neighborhood Revitalization factor 88.288

## NOTICE OF BUDGET HEARING

The governing body of  
CITY OF MCFARLAND  
will meet on the 13th day of August at 7:30 p.m. at McFarland City Hall for the purpose of  
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at the City Clerk's Office  
and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2010 Expenditures and Amount of Current Year Estimate for 2009 Ad Valorem Tax establish the maximum limits of the 2010 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2008		Current Year Estimate for 2009		Proposed Budget for 2010		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2010 Ad Valorem Tax	Estimate Tax Rate*
General	94,989	34.705	98,826	37.096	93,141	37,207	37.965
Debt Service							
Special Highway	831		20,500		8,000		
WATER UTILITY	40,000		44,300		46,350		
GAS UTILITY	105,136		111,850		119,900		
SEWER UTILITY	43,482		45,032		51,547		
Non-Budgeted Funds							
Totals	284,438	34.705	320,508	37.096	318,938	37,207	37.965
Less: Transfers	1,450		4,460		5,475		
Net Expenditure	282,988		316,048		313,463		
Total Tax Levied	31,820		35,697		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	916,867		962,279		980,038		
Outstanding Indebtedness, January 1,	2007		2008		2009		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	287,549		273,044		258,205		
Lease Purchase Principal	468		0		0		
Total	288,017		273,044		258,205		

\*Tax rates are expressed in mills

*Larry E. Seune*  
City Official Title CITY CLERK